

Professional Athletics
Survey of Commissions on Gate Taxes and Televised Events
09/09/09

State/Commission	Gate Taxes/Fee	Televised Tax/Fee	Self Supporting
Maine			Deregulated and MMA illegal
Arizona	4%		No
Connecticut	5 %, certain venues are subject to a 10% admissions tax which is payable to the Dept. of Revenue		No
Delaware*	No Commission		No
Georgia	5%		No
Idaho	5%		No
Illinois	10%	None	No
Indiana	5%	<p>IC 25-9-1-22.5 State tax on gross receipts from closed circuit, pay per view, or subscription telecasts</p> <p>Sec. 22.5. (a) Every person, club, corporation, firm, or association holding or showing any boxing or sparring matches on a closed circuit telecast, pay per view telecast, or subscription television viewed within Indiana, whether originating within Indiana or another state, shall furnish the Indiana professional licensing agency a written report, under oath, stating the amount of gross proceeds thereof, and such other matter as the commission may prescribe, and shall, within seventy-two (72) hours after the showing of the contest, pay a tax of five percent (5%) of its total gross receipts for the showing of the boxing or sparring match. Money derived from such state tax shall be placed in the state general fund.</p> <p>(b) This section does not apply to a showing occurring at a private residence.</p>	No
Kansas	5%		No

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Michigan	None	There is imposed a regulatory and enforcement fee upon the promoter to assure the integrity of the sport, the public interest, and the welfare and safety of the professionals in the amount of 3% of the total gross receipts from the sale, lease, or other exploitation of broadcasting, television, and motion picture rights, but not to exceed \$25,000.00 per contract, for events to which the following apply: (a) The event is located in a venue with a seating capacity of over 5,000. (b) The promoter proposes to televise or broadcast the event over any medium for viewing by spectators not present in the venue. (c) The event is designed to promote professional contests in this state.	No
Minnesota	\$1500 or a percentage to be determined		No

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Nevada	4%	<p>Yes, 1. In addition to the payment of any other fees and money due under this chapter, every promoter, except as provided in subsection 2, shall pay a license fee of:</p> <p>(b) Three percent of the first \$1,000,000, and 1 percent of the next \$2,000,000, of the total gross receipts from the sale, lease or other exploitation of broadcasting, television and motion picture rights for that contest or exhibition,</p> <p>- without any deductions for commissions, brokerage fees, distribution fees, advertising, contestants' purses or any other expenses or charges.</p> <p>\$50,000 cap</p>	No
North Dakota	1% boxing, 3% MMA	<p>3%, "For purposes of this section, gross revenues means any and all revenues, from whatever source derived, received by any promoter, or other principal, on account of any particular contest or exhibition, including any revenues received from any advance ticket sales, gate receipts, promotional or advertising consideration, and from any cable television and pay-per-view telecasts of such contest or exhibition, exclusive of any federal tax thereon. All cable television and pay-per-view telecasts are subject to a fee of the gross revenue received from such cable television and pay-per-view telecasts multiplied by one percent or such other amount as may be allowed by law exclusive of any federal tax thereon."</p>	No
Oregon	6%	No longer collects PPV tax, was ruled to be unconstitutional in tax court (was 6% w/no cap)	No

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Tennessee			No
Utah	\$100 - \$600 based upon seating capacity, 3% broadcasting tax	"3% of total gross receipts from the sale, lease, or other exploitation of broadcasting, television, and motion picture rights for each contest or exhibition." This is in addition to our attendance fees.	No
Vermont	5%		No
Washington	5%	None	No
West Virginia	None		No
Arkansas	5%	None	Yes
Colorado	6%		Yes
Florida	5%	5% on PPV No cap	Yes
Hawaii	None	2% PPV tax, effective 7/1/09	Yes
Kentucky	5%	PPV taxes were removed in 2005 to encourage the larger promotions to hold more events here. Also, the PPV taxes were so hard to collect, often times that it was not worth the effort.	Yes
Louisiana	5%		Yes
Missouri	5%	5% on PPV in statute, however AG will not allow us to collect. He feels it is a viloation of the 1st ammendment - Freedom of Speech 5% tax is collecton on cover charge gross amount for person viewing event in bar/establishment	Yes

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Nebraska	5%	<p>5% on PPV No cap</p> <p>Televised event - if the event is sold to any network such as the UFC Fight nights which are sold to Spike for a set fee, we collect tax on the contracted amount. This is referred to as "domestic sale of television rights". The same principle applies to the WWE when they hold a televised event and it's not a PPV event but is sold to a network.</p> <p>I guess the best way to sum this up is, if a televised event (boxing, wrestling or MMA) is sold that originates in Nebraska, the 5% tax applies, with no cap.</p>	Yes
North Carolina	\$1.50 per ticket	None	Yes
Ohio	5%		Yes
Oklahoma	5%	4% on PPV no cap	Yes
Pennsylvania	5%	3% on PPV ** this amount is on the promoters share which is normally split 50/50 between the company and promoter, cable company normally deducts the tax prior to sending the promoter a check and forward tax to State	Yes
Texas	3% \$30,000 cap	3% of TV revenue with cap of \$30,000	Yes
Calgary	5%	None	
California	5% with a \$100K cap for gate	\$1,000 minimum up to 5% of a television contract with a maximum of \$25,000	
Choctaw Nation (MS)	None		
Citizen Potawatomi (OK)	None		
Edmonton	3%		
Iowa	5%		
Maryland	10%	None	
Mashantucket (CT)	None		

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Massachusetts	4% plus additional 1% to boxer pension	2% of TV contract	
Miccosukee (FL)	None		
Mille Lacs Band of Ojibwe	None		
Mississippi	6%		
Mohegan Sun (CT)	None		
Montana	5%		
Montreal		Broadcast fee of \$500 for all video cameras at event. The assure the video will be used for commercial purposes.	
New Hampshire	5%		
New Jersey			
New Mexico	up to 4% live gate, 5% broadcasting		
New York	3% (capped at \$50,000)		
Onieda (NY)	None		
Ontario	2%		
Pascua Yaq. (AZ)	None		
Pueblo of San Juan (NM)	None		
Pueblo of Santa Ana	None		
Puerto Rico			
Quebec	3%	3% of whatever promoter gets, cap of \$75,000 canadian	
River Cree Combative Sports Commission (Enoch Alberta)		\$500 flat fee for any event that has cameras whether it is being braodcast or has the potential to be braodcast.	
Rhode Island	5%		
Siletz Tribal (OR)	None		
South Carolina	5%		
Southern Ute (CO)	6% surplus fee		
Little River Band of Ottawa Indians, (MI)	None		
Virginia	5% of the first \$100,000 and 2 ½ % of all over the \$100,000		
Washington D C	5%		

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Wisconsin	None	None	
Wyoming	None		
Yakama Nation (WA)	None		
Yellowknife (Canada)	3%		